GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax, Act & Rules, 2017 – To amend G.O.Ms.No.257, Revenue (Commercial Taxes-II) Department, dated. 29.06.2017 to implement the recommendations of the 56th GST Council – Orders – Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.MS.No. 352 Dated: 20-09-2025

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. Notification No.17/2017-Central Tax(Rate), dated 28.06.2017.
3. G.O.Ms.No.257, Revenue (CT-II) Department, dated 29.06.2017.
4. Notification No.08/2025-Central Tax(Rate), dated.16.01.2025
5. G.O.Ms.No.83, Revenue (CT) Department, dated.11.03.2025.
6. Notification No.17/2025-Central Tax(Rate), dated.17.09.2025 issued by Department of Revenue, Ministry of Finance, Government of India. New Delhi.
7. From the CCST, Letter No. REV03-12039/48/2025-POLICY-CCT, dated.18-09-2025.

***

ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:20.09.2025.

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.257, Revenue (CT-II) Department, dated 29.06.2017, namely:-

AMENDMENT

In the said notification, after clause (iv), the following clause shall be inserted, namely:-

"(v) Services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub section (1) of Section 22 of the Andhra Pradesh Goods and Services Act, 2017.".

2. This notification shall come into force with effect from 22nd September, 2025.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT

Note:-The principal notification issued in G.O.Ms.No.257, Revenue (Commercial Taxes - II) Department, dated 29th June, 2017, was published in the Extra-ordinary issue of Andhra Pradesh Gazette No.281, Part.I, dated 1st July, 2017 and was last amended vide notification issued in G.O.Ms.No.83, Revenue (Commercial Taxes - II) Department, dated 11th March, 2025, published in the Extra-ordinary issue of Andhra Pradesh Gazette No.981, Part.I, dated 11th March, 2025.

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli).

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada
The OSD to the Hon'ble Minister (Commercial Taxes), A.P., Secretariat, Velagapudi.
The P.S.to the Prl.Secretary to the Government (CT) Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED:: BY ORDER //

SECTION OFFICER